

SENATE No. 2665

The Commonwealth of Massachusetts

PRESENTED BY:

Kenneth J. Donnelly

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Allowing Re-approval of Municipal Property Tax Rates in Certain Circumstances.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Kenneth J. Donnelly	Fourth Middlesex
Susan C. Fargo	Third Middlesex
Jay R. Kaufman	15th Middlesex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

An Act Allowing Re-approval of Municipal Property Tax Rates in Certain Circumstances.

Whereas, The deferred operation for this act would tend to defeat its purpose, which is forthwith to make to allow the re-approval of municipal property tax rates in certain circumstances beginning in fiscal year 2011, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Notwithstanding the last paragraph of section 23 of chapter 59 of the General Laws or any other
- 2 general or special law to the contrary, effective fiscal year 2011, a Board of Assessors may
- 3 request a re-approval of an approved tax rate if, within 14 days of receiving notification of
- 4 approval from the commissioner, the Board both 1) notifies the commissioner that there was a
- 5 technical or clerical error in the original valuation information of property governed by a Tax
- 6 Increment Financing agreement upon which the commissioner's original approval was based,
- 7 and 2) requests a re-approval of the tax rate based on corrected information. In such
- 8 circumstances, the commissioner shall accept the Board's re-approval request and shall treat and
- 9 approve the new request in the same manner it would have treated the original rate request.